

MACOMB COUNTY, MICHIGAN

December 31, 2005

Required Supplementary Information

Budgetary Comparison Schedule – General Fund

Budgetary Comparison Schedule – Revenue Sharing Reserve Fund

Schedule of Funding Progress

Schedule of Employer Contributions

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Revenues
Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Taxes				
Current property	\$ 116,143,661	\$ 116,143,661	\$ 114,559,777	\$ (1,583,884)
Delinquent personal property	600,000	600,000	780,560	180,560
	<u>116,743,661</u>	<u>116,743,661</u>	<u>115,340,337</u>	<u>(1,403,324)</u>
Licenses and Permits	392,000	392,000	391,395	(605)
State Grants				
Revenue sharing	10,500,000	-	-	-
Court financing	4,871,874	4,871,874	5,116,278	244,404
Cigarette tax	492,761	492,761	492,672	(89)
Liquor tax	1,790,625	1,790,625	1,942,918	152,293
Other	659,500	839,600	869,844	30,244
	<u>18,314,760</u>	<u>7,994,860</u>	<u>8,421,712</u>	<u>426,852</u>
Charges for Services				
Court costs and fees	1,462,600	1,462,600	1,547,763	85,163
Certified copies	745,600	745,600	787,365	41,765
Probation oversight fees	1,450,400	1,558,400	1,652,340	93,940
Land transfer tax	3,500,000	3,500,000	5,055,872	1,555,872
Recording fees	4,167,500	4,167,500	4,958,063	790,563
Rents	-	-	81,268	81,268
Sheriff road patrol	4,149,379	5,207,298	5,283,569	76,271
Other sheriff services	499,646	499,646	683,636	183,990
Foster care	845,000	845,000	868,883	23,883
Attorney fees	1,160,000	1,220,000	921,342	(298,658)
Public works - pumping station	760,000	760,000	1,674,250	914,250
Personal services	695,000	1,880,000	1,940,658	60,658
Housing inmates	2,058,000	2,058,000	2,058,070	70
Soil erosion fees	475,000	475,000	469,675	(5,325)
Commissions	913,000	913,000	964,315	51,315
Miscellaneous	1,044,845	1,182,318	1,349,969	167,651
	<u>23,925,970</u>	<u>26,474,362</u>	<u>30,297,038</u>	<u>3,822,676</u>
Investment income	3,191,000	3,191,000	4,703,646	1,512,646
Charges to Other Funds for				
Administrative Services				
Data processing division	4,950,000	4,950,000	6,091,065	1,141,065
Other administrative charges	5,047,108	5,279,081	4,996,803	(282,278)
	<u>9,997,108</u>	<u>10,229,081</u>	<u>11,087,868</u>	<u>858,787</u>
Fines and Forfeitures	904,050	938,465	1,045,629	107,164
Other Revenue	23,450	23,450	166,929	143,479
Total Revenues	<u>173,491,999</u>	<u>165,986,879</u>	<u>171,454,554</u>	<u>5,467,675</u>
Other Financing Sources				
Transfers in	8,655,000	19,155,000	22,724,515	3,569,515
Total Revenues and Other Financing Sources	<u>\$ 182,146,999</u>	<u>\$ 185,141,879</u>	<u>\$ 194,179,069</u>	<u>\$ 9,037,190</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Legislative				
Board of Commissioners				
Salaries and fringe benefits	\$ 2,007,149	\$ 2,007,149	\$ 1,934,613	\$ 72,536
Operating	176,924	191,160	142,088	49,072
Department Total	2,184,073	2,198,309	2,076,701	121,608
Total Legislative	2,184,073	2,198,309	2,076,701	121,608
Judicial				
Circuit court				
Salaries and fringe benefits	4,486,642	4,486,642	4,382,282	104,360
Operating	4,620,077	4,749,077	4,577,936	171,141
Department Total	9,106,719	9,235,719	8,960,218	275,501
District Court - New Baltimore				
Salaries and fringe benefits	1,001,624	1,001,624	999,732	1,892
Operating	266,538	301,538	275,178	26,360
Department Total	1,268,162	1,303,162	1,274,910	28,252
District Court - Romeo				
Salaries and fringe benefits	824,846	799,155	780,047	19,108
Operating	226,417	251,417	226,376	25,041
Department Total	1,051,263	1,050,572	1,006,423	44,149
District Court - 3rd Class				
Operating	59,000	59,000	48,869	10,131
Family Counseling				
Salaries and fringe benefits	50,491	56,434	54,802	1,632
Operating	160,086	160,086	155,059	5,027
Department Total	210,577	216,520	209,861	6,659
Family Court - Juvenile Division				
Salaries and fringe benefits	4,800,492	4,754,590	4,615,937	138,653
Operating	1,402,584	1,613,584	1,604,917	8,667
Department Total	6,203,076	6,368,174	6,220,854	147,320
Jury Commission				
Operating	49,387	55,487	52,038	3,449

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Judicial (concluded)				
Probate Court - Mental Division				
Salaries and fringe benefits	869,344	869,344	817,855	51,489
Operating	319,015	319,015	297,735	21,280
Department Total	1,188,359	1,188,359	1,115,590	72,769
Probate Court - Wills and Estates Division				
Salaries and fringe benefits	2,184,770	2,184,770	2,139,937	44,833
Operating	326,438	347,878	320,951	26,927
Department Total	2,511,208	2,532,648	2,460,888	71,760
Probation - Circuit Court				
Operating	166,830	166,830	154,583	12,247
Department Total	166,830	166,830	154,583	12,247
Probation - District Court				
Salaries and fringe benefits	1,218,348	1,321,348	1,185,964	135,384
Operating	112,377	117,377	89,296	28,081
Department Total	1,330,725	1,438,725	1,275,260	163,465
Total Judicial	23,145,306	23,615,196	22,779,494	835,702
General Government				
County Clerk				
Salaries and fringe benefits	3,753,857	3,816,639	3,590,320	226,319
Operating	335,692	419,066	390,493	28,573
Department Total	4,089,549	4,235,705	3,980,813	254,892
Corporation Counsel				
Salaries and fringe benefits	972,177	972,177	868,393	103,784
Operating	42,624	42,624	32,631	9,993
Department Total	1,014,801	1,014,801	901,024	113,777
Elections				
Operating	57,682	57,682	24,390	33,292

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
General Government (continued)				
Facilities and Operations				
Salaries and fringe benefits	6,853,625	8,038,625	7,555,416	483,209
Operating	9,341,590	9,287,964	8,259,052	1,028,912
Capital outlay	-	53,626	53,626	-
Department Total	16,195,215	17,380,215	15,868,094	1,512,121
Finance				
Administration/Accounting				
Salaries and fringe benefits	2,289,571	2,289,571	1,879,537	410,034
Operating	124,105	124,105	112,793	11,312
Department Total	2,413,676	2,413,676	1,992,330	421,346
Equalization				
Salaries and fringe benefits	1,067,762	1,067,762	874,884	192,878
Operating	81,321	81,321	60,062	21,259
Department Total	1,149,083	1,149,083	934,946	214,137
Purchasing				
Salaries and fringe benefits	1,278,213	1,323,213	1,321,275	1,938
Operating	244,086	244,086	242,203	1,883
Department Total	1,522,299	1,567,299	1,563,478	3,821
Reimbursement				
Salaries and fringe benefits	822,308	822,308	769,203	53,105
Operating	112,252	112,252	98,656	13,596
Department Total	934,560	934,560	867,859	66,701
Human Resources				
Salaries and fringe benefits	2,052,897	2,052,897	1,915,778	137,119
Operating	264,292	264,292	146,088	118,204
Department Total	2,317,189	2,317,189	2,061,866	255,323
Information Technology				
Salaries and fringe benefits	4,423,630	4,423,630	4,196,368	227,262
Operating	1,651,383	1,651,383	1,651,293	90
Department Total	6,075,013	6,075,013	5,847,661	227,352

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
General Government (concluded)				
MSU Extension				
Salaries and fringe benefits	775,561	781,061	751,993	29,068
Operating	229,230	229,230	219,654	9,576
Department Total	1,004,791	1,010,291	971,647	38,644
Planning and Economic Development				
Salaries and fringe benefits	2,175,292	2,175,292	2,072,833	102,459
Operating	181,395	181,395	167,167	14,228
Department Total	2,356,687	2,356,687	2,240,000	116,687
Plat Board				
Operating	4,500	4,500	2,065	2,435
Prosecuting Attorney				
Salaries and fringe benefits	8,680,460	8,930,127	8,067,866	862,261
Operating	624,170	624,170	612,298	11,872
Department Total	9,304,630	9,554,297	8,680,164	874,133
Public Works				
Salaries and fringe benefits	4,430,362	4,430,362	3,746,872	683,490
Operating	295,001	315,001	262,034	52,967
Department Total	4,725,363	4,745,363	4,008,906	736,457
Register of Deeds				
Salaries and fringe benefits	1,388,311	1,428,311	1,425,552	2,759
Operating	1,111,027	1,101,027	675,163	425,864
Department Total	2,499,338	2,529,338	2,100,715	428,623
Risk Management and Safety				
Salaries and fringe benefits	327,106	327,106	259,678	67,428
Operating	53,324	56,324	31,899	24,425
Department Total	380,430	383,430	291,577	91,853
Treasurer				
Salaries and fringe benefits	1,977,372	1,977,372	1,949,704	27,668
Operating	179,855	179,855	137,820	42,035
Department Total	2,157,227	2,157,227	2,087,524	69,703
Total General Government	58,202,033	59,886,356	54,425,059	5,461,297

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Public Safety				
Civil Service Commission				
Operating	48,870	48,870	25,773	23,097
Court Building Safety				
Salaries and fringe benefits	1,007,480	1,007,480	923,505	83,975
Operating	49,379	49,379	42,631	6,748
Capital outlay	10,000	10,000	-	10,000
Department Total	1,066,859	1,066,859	966,136	100,723
Emergency Management				
Salaries and fringe benefits	296,519	296,519	290,978	5,541
Operating	34,269	34,269	26,366	7,903
Department Total	330,788	330,788	317,344	13,444
Security				
Salaries and fringe benefits	574,665	574,665	565,774	8,891
Operating	10,034	10,034	6,987	3,047
Department Total	584,699	584,699	572,761	11,938
Sheriff Department				
Salaries and fringe benefits	43,206,518	45,978,629	45,744,895	233,734
Operating	9,099,040	9,139,090	8,181,205	957,885
Capital outlay	202,200	214,105	115,435	98,670
Department Total	52,507,758	55,331,824	54,041,535	1,290,289
Technical Services				
Salaries and fringe benefits	721,289	721,289	720,714	575
Operating	43,608	43,608	34,916	8,692
Capital outlay	33,500	33,500	12,679	20,821
Department Total	798,397	798,397	768,309	30,088
Total Public Safety	55,337,371	58,161,437	56,691,858	1,469,579

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Health and Welfare				
Water Quality Board				
Salaries and fringe benefits	3,780	3,780	280	3,500
Operating	11,220	11,220	1,767	9,453
Department Total	15,000	15,000	2,047	12,953
Senior Citizens Services				
Salaries and fringe benefits	18,669	18,669	13,211	5,458
Operating	268,557	268,557	92,420	176,137
Department Total	287,226	287,226	105,631	181,595
Veteran's Affairs				
Salaries and fringe benefits	339,705	362,766	343,795	18,971
Operating	208,056	255,056	254,128	928
Capital outlay	6,000	7,185	7,183	2
Department Total	553,761	625,007	605,106	19,901
Total Health and Welfare	855,987	927,233	712,784	214,449
Other Current Operations				
Non-Departmental Appropriations	7,557,938	6,546,928	5,480,571	1,066,357
Capital Outlay	1,050,000	1,067,770	802,454	265,316
Total Expenditures	148,332,708	152,403,229	142,968,921	9,434,308
Other Financing Uses				
Transfers Out	69,683,555	70,107,354	60,347,238	9,760,116
Total Expenditures and Other Financing Uses	\$ 218,016,263	\$ 222,510,583	\$ 203,316,159	\$ 19,194,424

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - Revenue Sharing Reserve Fund
Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues				
Current property taxes	\$ 37,772,742	\$ 37,772,742	\$ 37,772,742	\$ -
Investment income	-	-	365,826	365,826
Total Revenues	<u>37,772,742</u>	<u>37,772,742</u>	<u>38,138,568</u>	<u>365,826</u>
Other Financing Uses				
Transfers out	<u>(37,772,742)</u>	<u>(37,772,742)</u>	<u>(14,069,515)</u>	<u>23,703,227</u>
Total Other Financing Uses	<u>(37,772,742)</u>	<u>(37,772,742)</u>	<u>(14,069,515)</u>	<u>23,703,227</u>
Net change in fund balances	-	-	24,069,053	24,069,053
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>28,702,563</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,771,616</u>	<u>\$ 24,069,053</u>

MACOMB COUNTY, MICHIGAN
REQUIRED SUPPLEMENTARY INFORMATION - EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
1998	503,458,791	415,475,313	(87,983,478)	121.18	100,795,108	(87.29)
1999	581,170,294	446,999,030	(134,171,264)	130.02	105,581,699	(127.08)
2000	635,685,439	497,584,613	(138,100,826)	127.75	105,284,539	(131.17)
2001	657,800,320	513,299,693	(144,500,627)	128.15	106,979,632	(135.07)
2002	645,539,428	578,104,382	(67,435,046)	111.66	121,299,445	(55.59)
2003	639,624,122	624,212,027	(15,412,095)	102.47	127,235,644	(12.11)
2004	674,857,869	664,487,155	(10,370,714)	101.56	134,258,243	(7.72)

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	General Employees		Sheriff Employees		Road Employees		Total
	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	
1999	4,665,757	100	2,889,371	100	1,792,220	100	9,347,348
2000	2,837,566	100	2,170,690	100	1,492,430	100	6,500,686
2001	496,645	100	1,325,647	100	849,866	100	2,672,158
2002	1,707,060	100	1,184,523	100	372,158	100	3,263,741
2003	842,903	100	1,235,022	100	964,174	100	3,042,099
2004	3,741,031	100	3,267,545	100	1,569,268	100	8,577,844
2005	8,282,000	100	4,196,000	100	2,376,000	100	14,854,000